

Senate Resolution 1287

By: Senators Heath of the 31st, Rogers of the 21st, Seabaugh of the 28th, Cowsert of the 46th, Smith of the 52nd and others

A RESOLUTION

Proposing an amendment to the Constitution so as to prohibit the levy of state ad valorem taxes except in the case of an emergency; to provide for applicability; to provide for the submission of this amendment for ratification or rejection; to provide an effective date; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article VII, Section I, Paragraph II of the Constitution is amended by revising subparagraph (a) as follows:

"(a)(1) The state shall not impose an annual levy of state ad valorem taxes on tangible property for all purposes, any purpose except for defending the state in an emergency; shall not exceed one-fourth mill on each dollar of the assessed value of the property.

(2) Solely, for purposes of any general law in effect on January 1, 2010, which distributes intangible tax revenues to the state based upon a proportion that the state millage rate and millage rates of local tax jurisdictions bear to the total millage rate levied for all purposes, the state millage rate shall equal one-fourth mill on each dollar of assessed value.

(3) The prohibition of this subparagraph shall not affect state:

(A) Assessment and collection of ad valorem taxes on public utilities, railroad companies, and airlines on behalf of local governments; or

(B) Administrative functions with respect to local ad valorem taxation pursuant to any general law.

(4) The state shall continue to assure that all taxation is uniform upon the same class of subjects across all taxing jurisdictions of the state."

SECTION 2.

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"() YES Shall the Constitution of Georgia be amended so as to prohibit state ad
() NO valorem taxes except for emergencies?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become effective and become a part of the Constitution of this state following such ratification on January 1 of the first year immediately following the year in which the revenue shortfall reserve is funded at the level of \$500 million or more as certified in writing by the state auditor.